REMARKS

Claims 1-5, 7-16, and 18-38 are pending in the present application. Claims 6 and 17 were previously cancelled. Claims 1 and 28 have been amended herein. No new matter has been added. Applicant respectfully requests reconsideration of the claims in view of the following remarks.

As an initial matter, Applicant thanks the Examiner for allowing claims 16 and 18-27.

Claims 1-5, 7-15, and 28-38 have been rejected under 35 U.S.C. § 112, first paragraph, as failing to comply with the written description requirement. While Applicant disagrees with the assertions made in the Office Action, Applicant has amended independent claims 1 and 28 to remove the objected to language in an attempt to move this case forward. Accordingly, Applicant respectfully requests that these rejections be withdrawn.

Claims 1-3, 5, 8-11, and 14-15 have been rejected under 35 U.S.C. § 102(e) as assertedly being anticipated by Gopalan et al. (U.S. Patent No. 6,794,269, hereinafter "Gopalan").

Applicant respectfully traverses these rejections.

Applicant has amended claim 1 to recite, "oxidizing the inactive regions of the active layer such that the oxidized inactive regions contact the underlying layer." This limitation is not disclosed in the cited reference, and accordingly, Applicant respectfully requests that the rejection thereof be withdrawn.

Applicant further requests that if the rejections in view of Gopalan are maintained, that the Examiner provide further insight regarding how Applicant's claim 1 is being read on Gopalan. In particular, which sections of Gopalan read on active regions and inactive regions of the active layer.

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Claims 2-5 and 7-15 depend from claim 1 and add further limitations. It is respectfully submitted that these dependent claims are allowable by reason of depending from an allowable claim as well as for adding new limitations.

Claims 28-31 and 33-37 have been rejected under 35 U.S.C. § 102(b) as assertedly being anticipated by Gopalan. As an initial matter, Applicant notes that the Office Action states that claims 28-31 and 33-37 are rejected as assertedly being anticipated by "Gopalan et al (US 6,486,038)." Office Action, page 5. However, U.S. Patent No. 6,486,038 is issued to Maszara et al, not Gopalan. Accordingly, Applicant is not sure which of the references, Gopalan or Maszara, claims 28-31 and 33-37 are being rejected. Because the rejections appear to be referencing Gopalan in a manner similar to the rejections of claim 1, Applicant assumes that the rejections of claims 28-31 and 33-37 are over Gopalan, not Maszara. If this is incorrect, Applicant respectfully requests that the Office Action be withdrawn and reissued such that Applicant may adequately respond.

The cited reference, Gopalan, fails to disclose all of the limitations recited in Applicant's claim 28. For example, Gopalan fails to disclose, "oxidizing the SOI wafer such that oxidized portions of the active layer in the inactive regions extend through to the insulator layer."

Nowhere does Gopalan disclose this feature.

Applicant further requests that if the rejections in view of Gopalan are maintained, that the Examiner provide further insight regarding how Applicant's claim 28 is being read on Gopalan. In particular, which sections of Gopalan read on active regions and inactive regions of the active layer.

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Claims 29-38 depend from claim 28 and add further limitations. It is respectfully

submitted that these dependent claims are allowable by reason of depending from an allowable

claim as well as for adding new limitations.

Applicant has made a diligent effort to place the claims in condition for allowance.

However, should there remain unresolved issues that require adverse action, it is respectfully

requested that the Examiner telephone Roger C. Knapp, Applicant's Attorney, at 972-732-1001,

so that such issues may be resolved as expeditiously as possible. No fee is believed due in

connection with this filing. However, should one be deemed due, the Commissioner is hereby

authorized to charge, or credit any overpayment, to Deposit Account No. 50-1065.

Respectfully submitted,

August 6, 2007

Date

/Roger C. Knapp/

Roger C. Knapp

Attorney for Applicant Reg. No. 46,836

SLATER & MATSIL, L.L.P. 17950 Preston Rd., Suite 1000 Dallas, Texas 75252

Tel.: 972-732-1001 Fax: 972-732-9218

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